



## Treasury Inspector General for Tax Administration

### THE INTERNAL REVENUE SERVICE PROVIDES VALUABLE ASSISTANCE IN LOCATING MISSING CHILDREN

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## Highlights

Highlights of Report Number: 2007-40-029 to the  
Internal Revenue Service Commissioner.

### IMPACT ON TAXPAYERS

The Internal Revenue Service (IRS) provides assistance in locating missing children by placing their photographs in printed instructions and publications. From January 2001 through July 2006, the IRS publicized 2,493 pictures of missing children. Our analysis indicates that IRS data may provide useful leads for Federal law enforcement to locate missing children.

### WHY TIGTA DID THE AUDIT

The National Center for Missing and Exploited Children (NCMEC) has received 587 leads relating to 259 children whose pictures have been printed in IRS instructions and publications; 87 of these children have been recovered. The NCMEC considers a photograph one of the most important tools in the search for missing children. It reports that one in six missing children is found as a direct result of someone recognizing a child's photograph. TIGTA conducted this review to determine whether opportunities existed to improve the efficiency and effectiveness of the Picture Them Home Program.

### WHAT TIGTA FOUND

Enhancements can be made to the Picture Them Home Program. Improving the process the IRS uses to publish the pictures of the missing children would allow it to include more pictures in its printed instructions and publications. Quarterly, the IRS provides the NCMEC with a list that shows which instructions and publications include which missing children. However, this information is not always accurate.

Of additional significance is the value IRS data could provide if the data were used to help locate missing children and/or their alleged abductors. The law restricts the IRS from sharing tax returns or return information. The law provides that tax return information is confidential and may not be disclosed by the IRS, other Federal Government and State Government employees,

and certain others having access to the information. However, disclosure of tax return information to Federal Government officers or employees for use in criminal investigations is an exception.

An analysis of those NCMEC cases that contained Social Security Numbers for missing children and/or alleged abductors identified new addresses (i.e., addresses different from those where the children and/or alleged abductors lived at the time of the abductions). New addresses were identified for 237 (46 percent) of 520 missing children and 104 (34 percent) of 305 alleged abductors.

The Federal Bureau of Investigation has jurisdiction and investigative responsibilities over crimes against children, including violations of Federal Government statutes relating to kidnappings such as child abductions and domestic and international parental kidnappings. The law authorizes disclosure of tax returns and return information to Federal Government law enforcement personnel such as the Federal Bureau of Investigation if an ex parte order is granted by a Federal district court judge or magistrate. The information, such as taxpayer identifying information and the sources of income and deductions, could provide leads to help locate missing children and/or the alleged abductors.

### WHAT TIGTA RECOMMENDED

To further increase the value of the Picture Them Home Program, the Commissioner, Wage and Investment Division, should ensure available blank space is consistently identified and considered for picture placement in all instructions and publications and develop a process to ensure management information accurately reflects which instructions and publications include which missing children.

In response to the report, IRS officials stated they will emphasize the proper use of the OK-to-Print-Authorization (Form 9589) to ensure employees properly identify the location of blank spaces and the names of missing children whose pictures are to be included. Permission has been obtained from the NCMEC to include pictures of missing children in printed continuous-use instructions and publications. Management will revise procedures to ensure the accuracy of management information.

### READ THE FULL REPORT

To view the report, including the scope, methodology, and full IRS response, go to: .

<http://www.treas.gov/tigta/auditreports/2007reports/200740029fr.pdf>.

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